



VOLUME 2015-2016

ISSUE 4, DECEMBER 2015

President's Message

In This Issue

Career Opportunity	7-8
CEC Meeting Notes	11
CGFM	9
Chapter Officers	11
Community Service	5
Finances / Recognition	10
Member News	3
News / Trivia	2
Past Meeting Recap	12
Training & Education	6
What's Next	13

ATTENTION!

"Wreaths Across America"

~See Page 5!

Are you using social media? The Maine Chapter AGA invites to you like us on

Facebook



Chapter Website:

<http://www.agamainechapter.org/>

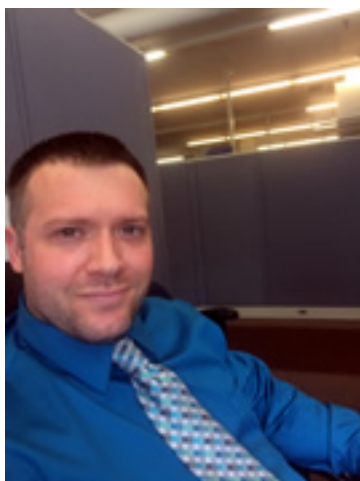
Hello fellow AGA Members. I would like to start by wishing you all The Happiest of Holidays. I hope everyone had a wonderful Thanksgiving surrounded by friends, family, loved ones, and of course amazing food! One of the things that make this time of the year so wonderful is that it really is a time for celebrating the wonderful gift of giving, while showing appreciation for the things that we have. With that being said, I would like to remind all of you that we are currently collecting bedding, sheets, pillows, and pillow cases for the Bread of Life Shelter. They would greatly appreciate anything that we can donate to help those in need and I'm sure they would be more than willing to accept hats, gloves, socks, or any other clothing items in place of bedding.

We are also participating in the Wreaths across America, where you can donate a wreath for \$15. Please visit this website, if you are interested <http://www.wreathscrossamerica.org/> As always, if there are any questions please contact a member of the CEC.

I'm very much looking forward to our next meeting as we are trying something a little different this time around. Instead of a luncheon, we will be having a breakfast buffet from 7-9am with a guest speaker. The guest speaker for this month will be Martha Currier, who is kind enough to join us once again after receiving such positive feedback from her presentation last year. We would love to get feedback from each and every one of you to

let us know what your opinions are surrounding the breakfast buffet, and if it is something we should pursue again in the future.

We will be sending out a survey after its conclusion so that we may receive your valuable feedback. As always thanks for being participating members and I look forward to seeing all of you at our next meeting!



Best Regards,

Derek Gorneau



AGA Maine Chapter

We were pleased to have Beth Ashcroft from OPEGA speak to our Chapter about the Challenges of her position. It was very eye-opening. As the months continue, we are looking forward to upcoming community service projects and webinars.

New England Region AGA

The Aroostook Chapter holds CEC meetings are held the 2nd Thursday of each month. General meetings are held as necessary.

The Hartford Chapter meetings are generally held at 6:00pm on the third Wednesday of each month from September to may.

The Boston Chapter holds monthly meetings and trainings September through June.

AGA National

Financial Systems Summit (FSS)

FSS unites federal financial managers and private sector executives to discuss the near-term and future prospects of federal financial management systems in a budget-constrained environment. The summit will provide new insights into the burgeoning federal financial systems modernization strategy over the coming decade—and beyond.

FSS offers live audience participation. Attendees will actively participate in conversation throughout the day using their mobile device (both in person and virtual attendees). Summit speakers will post questions and attendees can text their response allowing for real time conversation and engagement.

Date: January 19, 2016

Location: Grand Hyatt Washington

CPE: 6

REGISTRATION: (Attend either in person or virtually)

<https://www.agacgfm.org/FSS2016/Registration.aspx>



NOTICES...

- Are you interested in joining the CEC? Voting for new positions is quickly approaching. Contact a CEC member today or visit our website for more details.
- Need help studying for the CGFM exam? Contact a CEC member to see about a study-group.
- Do you have an idea for a speaker? Please contact a CEC member. Your insight to help the Chapter is welcomed.



TRIVIA

See if you can name all eight of Santa's Reindeer.



NEW MEMBERS

*We would like to welcome
some new members to
our Chapter:*

*Grace Fecteau
From the DAFS-DHHS
Service Center*

And

*Christine Labbe
From the
Department of Health and
Human Services*

WELCOME!



Member Bio

Are you new to the Maine AGA Chapter? Why don't you tell us about yourself!

Our Chapter is a friendly group and we love to hear about where you came from and how you are doing. Networking is always a good choice.

Please contact Angela with your submissions at:

Angela.L.Dickinson@maine.gov



From the Editor

Do you know someone in the Maine Chapter who recently received a promotion, accepted a new position, retired or won an award? Would you like to share the good news with fellow AGA members? Or maybe you're interested in writing a technical article for an upcoming issue?

Please forward submissions for the next newsletter to:

Angela.L.Dickinson@maine.gov

RECRUIT A MEMBER

As a valued member, you can impact the future of AGA by sharing your experience with your peers, your staff and others in your organization with an interest in government financial management. No one knows better how beneficial AGA membership is to advancing government accountability than current AGA members.

Did you know that a large percentage of new members join AGA simply because someone invited them? Consider sharing your AGA membership experience and get rewarded for doing so. Recruit a member today!

Super Recruiters Club

Once you have recruited 10 members, you become part of the Super Recruiters Club! Super Recruiter status affords many exclusive rewards including recognition at a private reception at the annual PDT. Other rewards include: a lapel pin, certificate, VIP status at all national events and logo wear apparel.



End of Year Sponsor Achievement Awards and Recognition Awards are presented at the annual national training event, the PDT, each summer.

Recruiter of the Year (one winner)—The member who recruits the most new members from May 1 through April 30 will be presented with the Recruiter of the Year distinction and receive a complimentary AGA national meeting registration.

Top Sponsor (two winners)—The next two members who recruit the highest number of new members from May 1 through April 30 will each be bestowed with the Top Sponsor distinction and each will receive a complimentary AGA national meeting registration.

Chapter Overall Growth (six winning chapters)—Those six chapters achieving the highest overall growth percentage in their chapter size grouping for the membership year will each win a complimentary AGA national meeting registration. Chapters decide who receives the registration. Each chapter president and membership chair will be presented with an achievement plaque as well.

Start Recruiting Today!

[Download a membership application](#). You can also order applications by calling AGA at 800.AGA.7211 and/or emailing agamembers@agacgfm.org.

Tell your peers and co-workers about AGA. Simply encourage them to fill out AGA's membership application or apply online. Be sure to include your name in the sponsor's name category on the application to receive



Maine AGA Chapter is pleased to share a National Community Service effort.

The “**Wreaths Across America**” organization, in conjunction with the US Air Force (Auxiliary), places wreaths on military gravesites throughout our Country.

“Our mission, Remember, Honor, Teach, is carried out in part by coordinating wreath laying ceremonies a specified Saturday in December at Arlington, as well as veterans’ cemeteries and other locations in all 50 states, ceremonies at sea, and 24 national cemeteries on foreign soil. “

We encourage our Chapter members to sponsor wreaths for this worthy cause. (1 Wreath = \$15)

To sponsor a wreath online, please go to the below link:

https://secure2.convio.net/waa/site/Donation2?df_id=1481&1481.donation=form1

You may also sponsor a wreath via check or money order. Please send payment to the below address:

Wreaths Across America, PO Box 249, Columbia Falls, ME 04623

Please contact Kathy Godfrey at kathleen.godfrey@maine.gov to notify the Chapter when you have sponsored a wreath.

A few years ago, Maine sponsored 40 wreaths. Let’s see what we can accomplish this year!

“Your support makes all the difference in making our mission a success. Help us place a wreath on all our fallen heroes' graves this December.—WAA”



Community Service Opportunity

The Maine Chapter will be collecting bedding, hats, mittens, gloves, socks and gloves for the Bread of Life Homeless Shelter

Please donate to one of the many boxes that have been placed or bring your donations to the next three Chapter meetings

“Live like a tree, giving, forgiving and free.”

~Debasish Mridha



UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **Ethics in the Workplace**

Being ethical and understanding ethics and ethical principles is of growing importance in today's workplace, in both the public and private sectors.

We will discuss various ethical situations that arise as well as the risks and rewards of being ethical. We will talk about the appropriate actions to take and the correct methods to use.

This webinar will cover the approaches to ethical challenges in the workplace. We'll discuss policies, procedures and the methods to handle situations and ethical challenges that we encounter. This webinar will be interactive and practical—no theory. Participants will be able to ask questions throughout the webinar.

Speaker: Leon Young, Consultant and Educator, Leon Young Seminars

Learning Objective: To understand the ethical issues in the workplace and to be capable to handle them objectively, to be able to differentiate between facts and rumors and recognize real ethical issues. To be aware of the risk-taking component of being ethical.

Prerequisite: None

Date: Wednesday, December 2, 2015

Time: 2—3:50p.m. Eastern Time

CPE: Two credit hours

Field of Study: Behavioral Ethics





Public Service
Career Diversity
Over 10,000 Employees
Statewide Locations
Benefits
Retirement
Paid Holidays
Training
Career Path
Promotional Opportunities
Part Time
Full Time
Seasonal Jobs
Seasonal Jobs

HOW TO APPLY:

Please submit a cover letter, resume' and Direct Hire Application. This job posting and a Direct Hire application can be found on our website:

<http://www.maine.gov/fps/opportunities/>

APPLICATIONS MUST BE RECEIVED OR POSTMARKED

BY: Friday, December 18, 2015

MAIL APPLICATIONS TO:

**Tammy Sturtevant, HR
Generalist
General Gov. Service Center
74 State House Station
Augusta, Maine 04333-0074
207-624-7418 (T)
207-287-4032 (F)**

EMAIL APPLICATIONS TO:
dafsdirecthire@maine.gov

Direct Hire Career Opportunity Bulletin

Department of Administrative and Financial Services

State Controller's Office

Staff Accountant

CODE: 0329

PAY GRADE: 20 – \$15.50 – \$20.89 hourly

OPEN FOR RECRUITMENT: December 3, 2015 – December 18, 2015

PURPOSE OF ANNOUNCEMENT

The State Controller's Office has a vacant Staff Accountant position in Augusta, Maine.

JOB DESCRIPTION

Staff Accountants apply Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines in maintaining complex accounts within established accounting systems. These complex accounts characteristically have (1) multiple fund types, revenue sources, cost centers, and cost allocations; (2) multiple levels of controlling regulations; and (3) overlapping reporting periods. Staff Accountants ensure assigned accounts are managed in accordance with GAAP/GASB standards, state/agency accounting procedures, and appropriate internal controls. They use and apply accounting skills at the full proficiency level to analyze and resolve nonstandard accounting transactions, and independently initiate appropriate corrections into accounting records. Staff Accountants interact with programmatic staff to explain accounting policies and procedures and resolve accounting discrepancies and disputes.

TYPICAL DUTIES

- Establishes and oversees accounting procedures and internal controls for asset and liability accounts, revenue and expense accounts, and equity accounts to ensure compliance with accounting standards and operating procedures.
- Applies accounting theory to account for revenues, expenditures, transfers, accounts payable, accounts receivable, and inventory in accordance with GAAP/GASB to accurately report the results of agency operations.
- Verifies source documents for accuracy, completeness, authorization, and coding, as well as proper application of fees, refunds, collections, and discounts in order to verify general ledger balances, reconcile subsystems to the general ledger, and identify accounting system problems or weaknesses.
- Reviews financial transactions and applies accounting theory and principles to ensure compliance with GAAP/GASB and applicable laws, rules, policies, and procedures.

- Reconciles accounts, initiates corrective actions, and formulates and recommends system and process changes through evaluation, analysis of problems, and application of accounting theory.
- Prepares agency financial reports including information for the statewide financial report and prepares portions of required annual financial statements and related notes and disclosures.
- Prepares cash forecasts, revenue estimates, and expenditure projections for planning and budgetary purposes and to support budgetary and program staff.
- Monitors budget balances, identifies issues, and formulates corrective actions in order to inform and support program and accounting managers.
- Confers with financial and program staff in order to explain accounting policy and processes and resolve accounting discrepancies or disputes associated with account balances and reconciliations, reporting clarifications, payment authorizations, expenditures, and budget balances.

MINIMUM QUALIFICATIONS

A Bachelors' Degree from an accredited educational institution in Accounting **-OR-** any other Bachelors' Degree from an accredited educational institution that includes at least 18 semester hours in accounting coursework **-OR-** An Associates' Degree from an accredited educational institution in Accounting and 3 years of practical work experience providing complex technical support to professional accounting staff **-OR-** 6 years of practical work experience providing complex technical support to professional accounting staff.

Accounting coursework must include successful completion of Principles of Accounting I & II, Intermediate Accounting I & II, plus two other accounting-related courses. Experience must demonstrate comprehension and application of Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines and must demonstrate the ability to (1) classify and analyze financial data and records for the purpose of business financial planning; (2) design, recommend, and implement modifications of accounting methods, procedures, forms, and records; (3) prepare financial statements and reports such as balance sheets and other operating statements; and (4) analyze accounts and accounting relationships that result in complex accounting entries.

BENEFITS

The value of State's share of Employee's Retirement: 15.3% of salary for BU positions.

The value of State-paid Dental Insurance: \$13.13 biweekly. The value* of State-paid Health Insurance:

Level 1: 100% State Contribution (employee pays nothing): \$397.61 biweekly

Level 2: 95% State Contribution (employee pays 5%): \$377.73 biweekly

Level 3: 90% State Contribution (employee pays 10%): \$357.85 biweekly

Level 4: 85% State Contribution (employee pays 15%): \$337.97 biweekly

*The level of the actual value of state paid Health Insurance will be based on the employee's wage rate and status with regard to the health credit premium program.



Celebrating 20 Years of Excellence



CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

How Do I Obtain My CGFM?

Initial Certification Requirements

To earn the CGFM, candidates must apply for the CGFM Program and meet the following requirements:

- ◆ **Ethics**—read and agree to abide by AGA's Code of Ethics.
- ◆ **Education**—have a bachelor's degree from an accredited college or university and have completed at least 24 credit hours in financial management or related topics.
- ◆ **Examinations**—pass three comprehensive CGFM Examinations.
- ◆ **Experience**—have at least two years of professional-level experience in government financial management.

[Learn more about the process of earning the CGFM designation.](#)

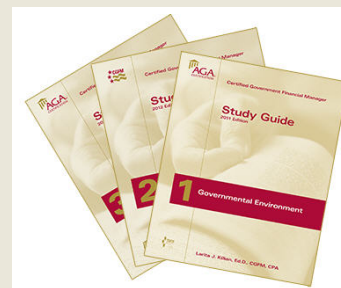
CGFM Application—If you are ready to start the process of earning your CGFM, [click here](#) to apply for the CGFM Program.



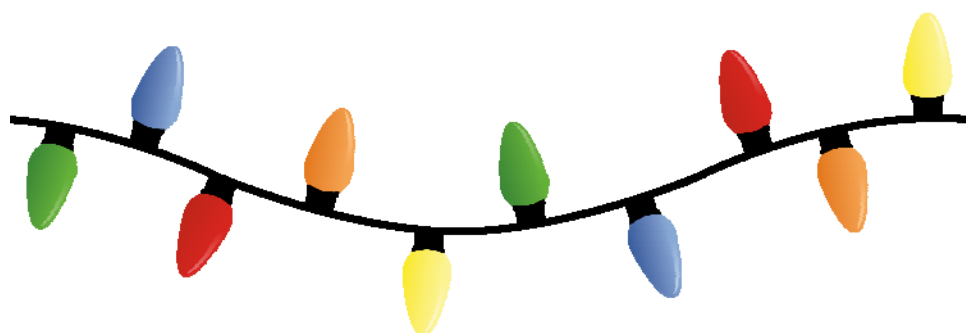
AGA CGFM Study Guides— ONLINE!

New from AGA! You can access the CGFM Study Guides on the go!

Read, search and review the study guide content on your laptop, tablet or phone — a convenient way to prepare for the CGFM Examinations. Upon purchasing the online version of each guide, you'll have immediate access to the entire publication for a period of 12 months. In

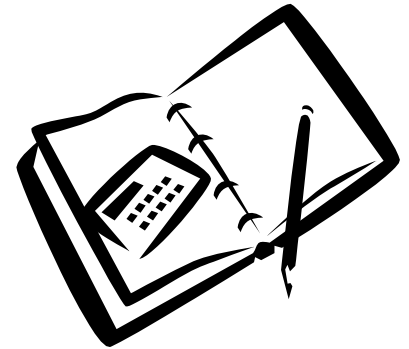


addition, if a newer version of this study guide is published within this period, you'll also have access to the new version! As with the printed version, the online study guides feature textbook-like format with learning objectives, a chapter summary and a reinforcement quiz for each chapter. In addition to the relevant resources, the appendices contain a glossary of terms, a list of reference materials, answers to reinforcement quizzes with explanations and end-of-course review questions. Those ordering the study guides can purchase the option of earning Continuing Professional Education (CPE) hours upon passing an online CPE examination.



TREASURER'S REPORT

Maine Chapter AGA Balance Sheet as of 11/30/2015		
ASSETS		
Cash and Bank Accounts	AGA Cash	\$40.00
	AGA Checking	\$56.35
	AGA Savings-Share Account	\$7,179.69
Total Cash and Bank Accounts		\$7,276.04
Other Assets	Customer Invoices	\$530.00
Total Other Assets		\$530.00
Total Assets		\$7,806.04
LIABILITIES		
Other Liabilities	Sales Tax & Business Bills	\$0.00
Total Other Liabilities		\$0.00
Total Liabilities		\$0.00
Overall Total		<u>\$7,806.04</u>



CHAPTER RECOGNITION PROGRAM - 1st Quarter Points

The Chapter Recognition Program is designed to support, encourage, and promote the accomplishment of AGA's mission and to provide flexible non-competitive guidelines for a well-rounded chapter. The Chapter Recognition Program year begins on June 1st and concludes May 31st.

SECTION	MAX POINTS	TOTAL POINTS	% OF POINTS
Chapter Leadership, Planning & Participation	3000	1650	55%
Education & Professional Development	4000	200	5%
Certification	4000	200	5%
Communications	3000	1127	38%
Membership	4000	625	16%
Accountability	2000	1350	68%
Community Service	2000	400	20%
Awards	1000	0	0%
TOTAL	23000	5552	24%
GOAL TOTAL	10000	8541	85.41%
CURRENT GOAL STANDING	10000	5552	55.52%

November 10, 2015

Meeting was held at the Senator Inn following Luncheon.

Attendees: Derek Gorneau, Leanne Laverdiere, Angela Dickinson, Will Korth, Kathy Godfrey and Andrea McKay

- ◇ Speakers lined up:
- ◇ December speaker will be Martha Currier, Consumer Prot
- ◇ January speaker will be Mike Allen, Revenue Forecast
- ◇ February speaker will be Ryan Neale, Topic TBD
- ◇ Leanne will contact members at SESC to see about getting member bios
- ◇ Kathy mentioned that there were not many bedding donations for community service; she will have Leanne send email to members reminding them
- ◇ Will has meeting with Regional Trainer for more info on CGFM
- ◇ 50/50 Raffle Winner—Lynn Gosselin of Maine Veterans' Homes

Respectfully Submitted by,

Leanne Laverdiere

AGA Maine Chapter Secretary



OUR CEC

For more information, visit our website:

<http://www.agamainechapter.org>

CHAPTER OFFICERS

President

Derek Gorneau

derek.gorneau@maine.gov

Immediate-Past President

Phillip Platt

phillip.platt@maine.gov

President-Elect

Shirley A. Browne, CIA, MBA

shirley.browne@maine.gov

Secretary

Leanne Laverdiere

leanne.laverdiere@maine.gov

Treasurer

Kimberly Hall

kimberly.hall@maine.gov

CHAPTER DIRECTORS

Awards

April Newman, CGFM

april.d.newman@maine.gov

Bylaws & Procedures

Tony Gorneau

james.a.gorneau@maine.gov

Communications

Angela Dickinson

angela.l.dickinson@maine.gov

Community Service

Kathy Godfrey

kathleen.godfrey@maine.gov

Early Careers

Andrea McKay

andrea.mckay@maine.gov

Education

Will Korth

will.korth@maine.gov

Membership

Vacant—Please contact CEC, if interested

Professional Certification

Will Korth

will.korth@maine.gov

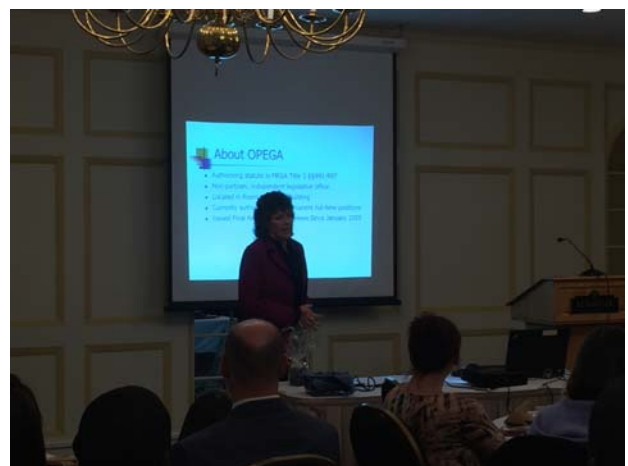
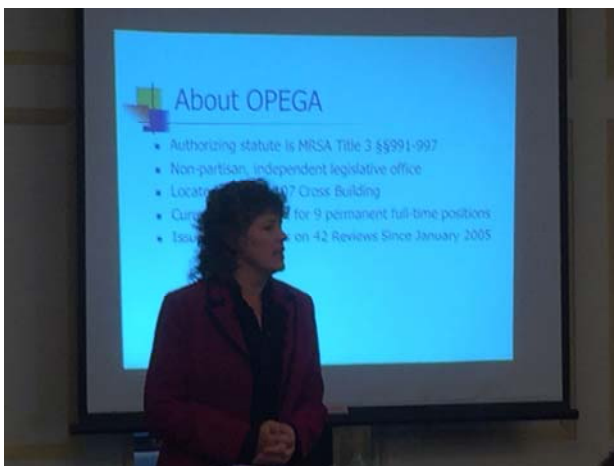
Programs & Technical Meetings

Vacant—Please contact CEC, if interested

Past Meeting Recap

On November 10, 2015, the Maine Chapter of the AGA met at the Senator Inn in Augusta. Chapter President, Derek Gorneau, welcomed the Chapter. He quickly mentioned that the December meeting would be held in the morning, rather than the typical afternoon meeting, with a Breakfast Buffet style meal.

President Gorneau introduced speaker, Beth Ashcroft, who is the Director of OPEGA (Office of Program Evaluation & Government Accountability). Beth enlightened our Chapter by discussing some of the challenges that have arisen during her time with OPEGA. She spoke about what she learned from those challenges and how to move forward.



The meeting adjourned with Lynn Gosselin winning the 50/50 raffle.

DECEMBER MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on **Tuesday, December 8th** at the Senator Inn.

Our speaker will be Martha Carrier from the AG's Office to discuss Consumer Protection.

On the menu for our breakfast will be:



**BREAKFAST
BUFFET!**

TRIVIA ANSWER:

Santa's Reindeer are:

Dasher, Dancer, Prancer, Vixen,
Comet, Cupid, Donner and Blitzen.

Websites of Interest

American Society for Public Admin (ASPA)www.aspanet.org
MA Chapter of ASPA.....www.massaspa.org
Association of Certified Fraud Examiners (CFE)..... www.cfenet.com
Greater Boston Chapter of CFE.....www.acfe-boston.org
Association of Government Accountantswww.agacgfm.org
AGA Boston Chapter.....www.aga-boston-chapter.org
AGA Aroostook County Chapter.....www.arostookcountyaga.org
AGA Hartford Chapterwww.agahartford.org
AGA Maine Chapter.....www.agamainechapter.org
COSO..... www.coso.org
First Gov www.firstgov.gov
Governmental Accounting Standards Board..... www.gasb.org
Government Executivewww.govexec.com
Institute of Internal Auditors (IIA)www.theiia.org
Intergovernmental Audit Forum.....www.auditforum.org
International Accounts Payable Professionals (IAPP).....www.iappnet.org
National Assoc of State Auditors, Comptrollers & Treasurers.....www.nasact.org
National Assoc of State Comptrollers.....www.nasact.org/community/nasc.html
National Assoc of State Treasurers.....www.nasact.org/community/nast.html
National State Auditors Association.....www.nasact.org/community/nsaa.html
National Electronic Commerce Coordinating Councilwww.ec3.org

DECEMBER

*brings the time of year
to appreciate one
another and to share
good wishes.*

*For the bakers out there,
let's share some sweet-
ness and light with
cookies!*

